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6 **UNITED STATES DISTRICT COURT**  
7 **DISTRICT OF ARIZONA**

9 United States of America,  
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11                                      Petitioner,  
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13                                      v.  
14 Dennis C. Elwess,  
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16                                      Respondent.

No. MC-13-00045-PHX-GMS

**ORDER TO SHOW CAUSE**

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16            Upon consideration of the Petition to Enforce Internal Revenue Service (“IRS”) Summons (“Petition”) and the Declaration of Revenue Officer Clint Leon (“Declaration”),

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18            **IT IS HEREBY ORDERED** that Respondent, Dennis C. Elwess, appear before  
19 the Honorable G. Murray Snow in the Sandra Day O’Connor United States Courthouse,  
20 located at 401 West Washington Street, Phoenix, Arizona 85003, 6th Floor, Courtroom  
21 No. 602, on **August 9, 2013 at 9:00 a.m.**, to show cause why he should not be compelled  
22 to obey and comply with the IRS summons served on him by Revenue Officer Leon.

23            **IT IS FURTHER ORDERED** that a copy of this Order, together with a copy of  
24 the Petition and its exhibits, shall be served upon Mr. Elwess in accordance with Rule 4 of  
25 the Federal Rules of Civil Procedure **within thirty (30) days** of the date that this Order is  
26 served upon counsel for the United States or as soon thereafter as possible. Alternatively,  
27 the documents may be served on Mr. Elwess’s attorney **within thirty (30) days** of the  
28 date that this Order is served upon counsel for the United States or as soon thereafter as

1 possible, if Mr. Elwess's attorney agrees to accept service on his behalf. Pursuant to  
2 Federal Rule of Civil Procedure 4.1(a), the Court hereby appoints Revenue Officer Leon,  
3 or any other person designated by the IRS, to effect service in this case.

4 **IT IS FURTHER ORDERED** that proof of service shall be filed with the Clerk as  
5 soon as practicable.

6 **IT IS FURTHER ORDERED** that because the Declaration attached to the  
7 Petition constitutes a prima facie showing that the investigation is being conducted for a  
8 legitimate purpose, that the inquiries are relevant to that purpose, that the information  
9 sought is not already within the possession of the IRS, and that the administrative steps  
10 required by the Internal Revenue Code have been substantially followed, the burden of  
11 coming forward has shifted to Mr. Elwess to oppose enforcement of the summons.

12 **IT IS FURTHER ORDERED** that if Mr. Elwess has any defense to present, or  
13 opposition to the Petition, such defense or opposition shall be made in writing and shall be  
14 filed with the Clerk, with copies served on counsel for the United States, at least **fourteen**  
15 **(14) days** prior to the date set for the show-cause hearing. The United States may file a  
16 reply to any opposition at least **five (5) days** prior to the date set for the show-cause  
17 hearing.

18 **IT IS FURTHER ORDERED** that at the show-cause hearing, only those issues  
19 brought into controversy by the responsive pleadings and factual allegations supported by  
20 affidavit will be considered. Any uncontested allegations in the Petition will be  
21 considered admitted.

22 **IT IS FURTHER ORDERED** that Mr. Elwess may notify the Court, in a writing  
23 filed with the Clerk and served on counsel for the United States at the address on the  
24 Petition at least **fourteen (14) days** prior to the show-cause hearing, that Mr. Elwess has  
25 no objection to enforcement of the summons. Mr. Elwess's appearance at the hearing will  
26 then be excused, and an order enforcing the Summons will be entered.

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